JCJ

Circ Revenue Goal 4/26/90 - Updated printed 4/26/91, 2:32 PM

Circulation Income

Renewal Sub Sales	411,600	1	1) Total Sub Sales estimate needs to be
New Sub Sales	0	1	broken down into renewals & New
Change in Sub Liability	0		
Total Sub Income	*411,600*		
Direct Distr. Sales	81,500		
Warner Sales	81,000		
Total Newsstand Sales	*162,500*		
Mailing List Sales	*20,950*		
GRAND TOTAL CIRC. INCOME	595,050		

CIRCULATION EXPENSES

Sub Fulfillment Expenses	40,000	2	2) Sub Fulf Expense needs to broken down
Sub Fulfillment Postage	0	2	into General and Postage
Sub Premium Offers	0		
MacSub Fulfillment Pay	24,400	3	3) MacSUB Fulf Pay has been reduced to move Susan's hours
MacSUB Fulfillment OPS	0		for Back Issue and Books Fulf to a different line item
WER Billing Expense	0	4	4) WER Billing Expense needs to be broken
Credit Card Discount	3,000		out from WER Renewal Expense
Sub Fulf. Direct Payroll O/H	4,758	5	5) Direct Payroll O/H equals 19.5% of Pay in
Total Sub Fulf. Expenses	*72,158*		each category
Printing WER	*98,000*		
Circulation Pay	28,825	6	6) Circ Pay is already adjusted to 30 hrs/week
Circulation OPS	0		for first half of year and 60 hrs/week for
Circulation Promo Expenses	16,000		2nd half of year
Renewal Expenses	25,000	4	
WER Insert Expenses	6,000		
Circ.-Related Production Pay	0		
Circ. Direct Payroll O/H	5,621	5	
Total Circulation Expenses	*81,446*		
Direct Distrib. Expenses	9,000		
Warner Expenses	12,000		
Total Newsstand Expenses	*21,000*		
Mailing List Fulfillment	*3,000*		
GRAND TOTAL CIRC. EXPENSES	275,604		
CIRCULATION DEPT. NET	***319,446***		
NEEDED CIRC. DEPT. NET	***410,000***		
NEEDED IMPROVEMENT IN NET	***90,554***		
Improvement as % of proj. revenue	15%		